

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 57751

WEST VALLEY SCHOOL DISTRICT No. 363

Spokane County, Washington

September 1, 1994 Through August 31, 1995

Issue Date: October 18, 1996

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WEST VALLEY SCHOOL DISTRICT NO. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

**Independent Auditor's Report On Compliance With Laws And Regulations
At The Financial Statement Level (Plus Additional State Compliance
Requirements Per RCW 43.09.260)**

Board of Directors
West Valley School District No. 363
Spokane, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of West Valley School District No. 363, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated May 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to West Valley School District No. 363 is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district's compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the district's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance that are required to be reported herein under *Government Auditing Standards*. However, we noted instances of noncompliance immaterial to the financial statements which are identified in the Schedule of Findings accompanying this report.

We noted matters involving noncompliance with laws and regulations related to federal financial assistance which were reported to the district's management in our report on specific compliance for nonmajor program transactions and in the Schedule of Federal Findings and Schedule of Questioned Costs.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

May 16, 1996

WEST VALLEY SCHOOL DISTRICT NO. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Independent Auditor's Report On Internal Control Structure
At The Financial Statement Level

Board of Directors
West Valley School District No. 363
Spokane, Washington

We have audited the general-purpose financial statements of West Valley School District No. 363, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated May 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the district, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The matters involving the internal

control structure and its operation that we consider to be reportable conditions are included in the Schedule of Findings accompanying this report.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described in the Schedule of Federal Findings is a material weakness.

We noted matters involving compliance with laws and regulations related to federal financial assistance which were reported to the district's management in our report on specific compliance for nonmajor program transactions and the Schedule of Federal Findings and Schedule of Questioned Costs.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

May 16, 1996

WEST VALLEY SCHOOL DISTRICT NO. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Schedule Of Findings

1. The District Should Monitor Associated Student Body (ASB) Activities And Ensure That State Laws And The School Accounting Manual Are Followed

Our review of the district's ASB funds identified the following internal control weaknesses at the junior high and high school:

- a. Cash receipts are not issued when cash is collected. Therefore, there is no accountability established when the district receives money. The collections are not deposited timely. On the date of our testing, there were three days of cash receipts on hand at the junior high school.
- b. There is an inadequate segregation of duties. The person responsible for collecting money is also responsible for accounting for the money. There is also no management oversight which is a critical internal control when inadequate segregation of duties exist.
- c. Internal controls are not adequate over most fund-raising activities. The district is unable to provide evidence that all fund-raising money collected went to the ASB.
- d. Expenditures were made from the ASB Fund without obtaining adequate supporting documentation.
- e. The junior high school student store does not control inventory, nor is there independent review of sales. There is also inadequate segregation of duties. The ASB advisor performs all of the functions of cash receipting and accounting for the money collected.

Washington Administrative Code (WAC) 392-138-035 states in part:

All associated student body moneys, upon receipt, shall be transmitted intact to the district depository bank and then to the county treasurer for deposit to the credit of the "associated student body program fund" of the school district

Accounting Manual for Public School Districts in the State of Washington, Chapter III, Sec. G-4, page 7, states in part:

Supporting documentation must be retained and either attached to the vouchers or canceled by the auditing officer to prevent reuse.

When weak internal controls exist it increases the likelihood that money will be lost or stolen and not be detected in a timely manner, if at all.

We noted marked improvements at the high school over the ASB internal control activities. However, these improvements were not noted district wide. The district management has not ensured that established policies and procedures are properly followed by all schools.

We again recommend that the district strengthen policies and procedures over ASB activities.

Auditee's Response

Associated Student Body Fund:

- a. *Secretaries have been in-serviced on the importance of writing receipts and depositing cash daily. Time has been set aside for this purpose each day.*
- b. *The district disagrees that there is no management oversight on accounting for the money. Reports are received and reconciled monthly at the district office.*
- c. *The district has been implementing internal control procedures over the ASB fundraising activities based on the amount of revenues earned.*
- d. *The ASB secretary has been in-serviced on obtaining the proper supporting documentation.*
- e. *The district has reviewed and strengthened internal controls at the Middle School student store.*

2. Coordination Of Enrollment Reporting Between The District And The Spokane Skills Center Should Be Improved

The district is a member of the Spokane Skills Center cooperative. The Spokane Skills Center is a cooperative involving eight Spokane area school districts. Spokane School District No. 81 operates the half-day programs which offer high school students a variety of occupational courses. Our comparison of the district and the Spokane Skills Center enrollment reports revealed that students were overclaimed. Students were claimed in combination by Spokane School District No. 81 and the skills center up to 1.6 full-time-equivalent on monthly enrollment reports submitted to the Superintendent of Public Instruction (SPI).

Washington Administrative Code (WAC) 392-121-136 states in part:

. . . no student, including a student enrolled in more than one school district, shall be counted as more than one full-time-equivalent student on any count date or more than one annual average full-time-equivalent student in any school year

WAC 392-121-122 defines full-time-equivalent for students in grades 7 through 12 as 25 hours each week, or 5 hours (300 minutes) each scheduled school day.

Students exceeded one full-time-equivalent because enrollment reporting was not coordinated between the district and the Spokane Skills Center.

Since SPI uses the monthly enrollment reports as a basis for state funding, the district may have been overpaid. We were unable to estimate the amount due to the apportionment formulas applied by SPI.

We recommend the district, in cooperation with the Spokane Skills Center, implement written policies and procedures to ensure monthly enrollment reporting complies with statutes. We further recommend the district contact SPI to determine the amount of any repayment required.

Auditee's Response

Skills Center:

A meeting has taken place with the skills center to resolve this issue.

Auditor's Concluding Remarks

We appreciate the district's timely response to our audit findings. It appears that the concerns noted in these findings are being adequately addressed. We will review the district's progress in these areas during our next regularly scheduled audit.

We also wish to thank the district's officials and personnel for their assistance and cooperation during our audit.

WEST VALLEY SCHOOL DISTRICT No. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Independent Auditor's Report On Financial Statements

Board of Directors
West Valley School District No. 363
Spokane, Washington

We have audited the accompanying general-purpose financial statements of West Valley School District No. 363, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of West Valley School District No. 363 as of August 31, 1995, and the results of operations for the fiscal year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 16, 1996, on our consideration of the district's internal control structure and a report dated May 16, 1996, on its compliance with laws and regulations.

Brian Sonntag
State Auditor

May 16, 1996

WEST VALLEY SCHOOL DISTRICT NO. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Independent Auditor's Report On Supplementary Information
Schedule Of Federal Financial Assistance

Board of Directors
West Valley School District No. 363
Spokane, Washington

We have audited the general-purpose financial statements of West Valley School District No. 363, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated May 16, 1996. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of West Valley School District No. 363 taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag
State Auditor

May 16, 1996

WEST VALLEY SCHOOL DISTRICT NO. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

**Independent Auditor's Report On Compliance With The General Requirements
Applicable To Federal Financial Assistance Programs**

Board of Directors
West Valley School District No. 363
Spokane, Washington

We have audited the general-purpose financial statements of West Valley School District No. 363, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated May 16, 1996.

We have applied procedures to test the district's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the fiscal year ended August 31, 1995:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements

The following requirements were determined to be not applicable to its federal financial assistance programs:

- Davis-Bacon Act
- Relocation assistance and real property acquisition
- Subrecipient monitoring

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's (OMB) *Compliance Supplement for Single Audits of State and Local Governments* or alternative procedures. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying Schedule of Federal Findings and Schedule of Questioned Costs.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

May 16, 1996

WEST VALLEY SCHOOL DISTRICT NO. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Independent Auditor's Report On Compliance With Specific Requirements
Applicable To Nonmajor Federal Financial Assistance Program Transactions

Board of Directors
West Valley School District No. 363
Spokane, Washington

We have audited the general-purpose financial statements of West Valley School District No. 363, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated May 16, 1996.

In connection with our audit of the financial statements of the district and with our consideration of the district's control structure used to administer its federal financial assistance programs, as required by OMB Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the fiscal year ended August 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing allowability of the program expenditures and eligibility of the individuals or groups to whom the district provides federal financial assistance that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that West Valley School District No. 363 had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying Schedule of Federal Findings and Schedule of Questioned Costs.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

May 16, 1996

WEST VALLEY SCHOOL DISTRICT NO. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

**Independent Auditor's Report On Internal Control Structure Used In
Administering Federal Financial Assistance Programs**

Board of Directors
West Valley School District No. 363
Spokane, Washington

We have audited the general-purpose financial statements of West Valley School District No. 363, Spokane County, Washington, as of and for the fiscal year ended August 31, 1995, and have issued our report thereon dated May 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the district's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated May 16, 1996.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.
- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the

structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
 - Purchasing and receiving
 - Payroll
 - General ledger
- **General Requirements**
 - Political activity
 - Civil rights
 - Cash management
 - Federal financial reports
 - Allowable costs/cost principles
 - Drug-Free Workplace Act
 - Administrative requirements
- **Specific Requirements**
 - Types of services
 - Eligibility
 - Matching, level of effort, earmarking
 - Special requirements
- **Claims For Advances And Reimbursements**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

- **Accounting Controls**
 - Cash receipts
 - Cash disbursements
 - Receivables
 - Accounts payable
 - Inventory control
 - Property, plant, and equipment
- **General Requirements**
 - Davis-Bacon Act
 - Relocation assistance and real property acquisition
 - Subrecipient monitoring
- **Specific Requirements**
 - Reporting
- **Amounts Claimed Or Used For Matching**

During the fiscal year ended August 31, 1995, the district had no major federal financial assistance programs and expended 51 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs: National School Lunch (10.555), National School Breakfast (10.553), and Chapter 1 (84.010).

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structures policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses, as defined above.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

May 16, 1996

WEST VALLEY SCHOOL DISTRICT NO. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Schedule Of Federal Findings

1. The District Should Accurately Report Special Education Enrollment To The Superintendent Of Instruction

The district does not have an adequate internal control system to ensure that only eligible students are included on the Monthly Report of School District Special Education Enrollment (P-223H report) submitted to the Superintendent of Public Instruction (SPI). During our audit of the district's special education enrollment reporting system, we found the district included ineligible students on the P-223H report. Our testing found that the district reported nine ineligible students out of 135 students records tested. These ineligible students were included on the P-223H report which is used to allocate state apportionment money. This system of reporting special education has not materially changed since 1988.

We selected 135 of the students on the district special education enrollment report for December 1994 and traced them back to the student files. Of the 135 files tested, we found nine full-time-equivalent (FTE) ineligible students overreported to SPI during the 1994-95 school year which represents 6.7 percent error rate. We have projected the amount of overpayment the district has received from SPI by multiplying this percentage (6.7 percent) times the total amount of federal money received during fiscal year 1994-95. As a result, we question \$11,270 of federal special education money (CFDA 84.027). We did not question federal costs related to money received in the preceding fiscal years. This is a result of SPI's resolution of questioned costs at other school districts with this finding. However, the same condition existed in the preceding fiscal years at this district. Due to the apportionment formulas used by SPI, we were unable to project, accurately, the overpayment of state special education funding the district received.

The *Washington Administrative Code* (WAC) 392-171 defines the criteria which must be met in order for a student to be included on the Form P-223H report.

Additionally, the SPI Administrative and School Business Services Bulletin No. 36-94, Section V, Part L., Documentation of Enrollment for Audit, states in part:

Enrollment reporting errors found in an audit generally require revised reports and adjustments to state apportionment

By reporting ineligible students in the P-223H report, the district has received excess state and federal funding for which they were not entitled.

The district's management does not have an adequate system for adjusting their special education enrollment reports to remove identified ineligible students.

We recommend the district contact the federal Department of Education and SPI to determine the amount of repayment required. We further recommend that only eligible special education students be reported to SPI.

Auditee's Response

West Valley School District agrees with the auditor's response to resolve this finding through the audit resolution process with SPI.

Auditor's Concluding Remarks

We appreciate the district's timely response to our audit finding. We will review the district's progress in this area during our next regularly scheduled audit.

We also wish to thank the district's officials and personnel for their assistance and cooperation during our audit.

WEST VALLEY SCHOOL DISTRICT No. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Schedule Of Questioned Costs

<u>Grant</u>	<u>CFDA Number</u>	<u>1995 Amount Questioned</u>	<u>Cross Reference</u>
U.S. Department of Education	84.027	\$11,270	See Federal Finding 1

WEST VALLEY SCHOOL DISTRICT No. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Status Of Prior Findings

The findings contained in the prior audit report were resolved as follows:

Compliance:

1. The District Should Monitor Associated Student Body (ASB) Activities And Ensure That State Laws And The School Accounting Manual Are Followed

Resolution: Finding has been repeated.

Federal:

1. Chapter 1 Expenditures Should Comply With Federal Regulations

Resolution: Through the Superintendent of Public Instruction audit resolution process, the prior year Chapter 1 finding has been resolved.

WEST VALLEY SCHOOL DISTRICT No. 363
Spokane County, Washington
September 1, 1994 Through August 31, 1995

Status Of Prior Questioned Costs

<u>Grantor</u>	<u>CFDA Number</u>	<u>Questioned Costs</u>	<u>Current Status</u>	
			<u>Resolved</u>	<u>Unresolved</u>
Chapter 1 Program	84.010	\$13,859	X	